

**HAMILTON COUNTY, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED DECEMBER 31, 2015**

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Hamilton County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Hamilton County, Kansas as of and for the year ended December 31, 2015, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.



The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Hamilton County, Kansas as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Hamilton County, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

### **Other Matters Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

The 2014 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures, (Schedule 2 as listed in the table of contents) upon which we rendered an unmodified opinion dated June 12, 2015 is also presented for comparative analysis and is not a required part of the 2015 basic financial statement. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link:<http://admin.ks.gov/offices/chief-financial-officer/municipal-services/municipal-audits>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note A.

*Kennedy McKee & Company LLP*  
June 10, 2016



# HAMILTON COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2015

Funds	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances
General fund	\$ 708,189	\$ -
Special purpose funds:		
Alcohol revenue	2,726	-
Library	14,976	-
Library employee benefits	4,638	-
Enhancement 911	79,242	-
Fire district #1	24,526	-
Non-budgeted special purpose funds:		
Capital improvement	1,818,342	-
Special machinery	374	-
Special road	258,692	-
Sheriff's funds	5,002	-
Special attorney trust drug money	794	-
Diversion fee	26,796	-
Special vehicle	-	-
County sales tax	151,133	-
EMT trust	332	-
Prosecuting attorney training	1,061	-
Clerk technology	-	-
Register of deeds technology	27,164	-
Treasurer technology	-	-
Health bio-terrorism	31,721	-
Solid waste management	(6,201)	-
Micro loan	71,239	-
Special law enforcement trust	2,253	-
Series 2013-A no-fund warrants	725,161	-
Total special purpose funds	3,239,971	-
Bond and interest funds:		
Bond and interest	34,279	-
No-fund warrants - non-taxable	9,673	-
No-fund warrants - taxable	10,120	-
Total bond and interest funds	54,072	-
Total reporting entity - excluding agency funds	\$ 4,002,232	\$ -
Composition of cash balance:		
Cash on hand		
Checking accounts		
Money market		
Certificates of deposit		
Total cash		
Agency funds		
Total reporting entity - excluding agency funds		

The notes to the financial statement are an integral part of this statement.

Statement 1

Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance
<u>\$ 5,028,603</u>	<u>\$ 5,192,775</u>	<u>\$ 544,017</u>	<u>\$ 90,655</u>	<u>\$ 634,672</u>
3,088	3,000	2,814	-	2,814
162,460	171,912	5,524	-	5,524
58,667	61,206	2,099	-	2,099
49,347	19,882	108,707	-	108,707
34,803	50,433	8,896	3,638	12,534
333,500	357,915	1,793,927	-	1,793,927
-	-	374	-	374
-	44,240	214,452	-	214,452
14,363	11,620	7,745	-	7,745
-	-	794	-	794
5,702	8,686	23,812	-	23,812
26,983	26,983	-	-	-
185,552	256,566	80,119	-	80,119
1,055	558	829	-	829
359	214	1,206	-	1,206
1,355	-	1,355	-	1,355
4,186	12,397	18,953	-	18,953
1,355	-	1,355	-	1,355
7,928	9,592	30,057	-	30,057
98,010	98,650	(6,841)	8,266	1,425
12,535	1,324	82,450	-	82,450
-	146	2,107	-	2,107
-	725,161	-	-	-
<u>1,001,248</u>	<u>1,860,485</u>	<u>2,380,734</u>	<u>11,904</u>	<u>2,392,638</u>
103,422	111,670	26,031	-	26,031
390,337	400,395	(385)	-	(385)
<u>408,366</u>	<u>418,896</u>	<u>(410)</u>	<u>-</u>	<u>(410)</u>
<u>902,125</u>	<u>930,961</u>	<u>25,236</u>	<u>-</u>	<u>25,236</u>
<u>\$ 6,931,976</u>	<u>\$ 7,984,221</u>	<u>\$ 2,949,987</u>	<u>\$ 102,559</u>	<u>\$ 3,052,546</u>

\$ 300  
 75,139  
 7,212,553  
1,760,666  
  
 9,048,658  
(5,996,112)  
\$ 3,052,546

# HAMILTON COUNTY, KANSAS

## NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

#### 1. Municipal Financial Reporting Entity

Hamilton County, Kansas is a municipal corporation governed by an elected five-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

**Hamilton County Fair Board.** The Fair Board is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

**Syracuse-Hamilton County Airport.** The Airport is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

**Hamilton County Public Library.** The Library is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners. Acquisition or disposition of real property by the Library must be approved by the County. Bond issuances must also be approved by the County.

**Tamarisk Golf Course.** The Golf Course is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

**Hamilton County Extension Council.** Hamilton County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council.

**Hamilton County Fire District #1.** The District is defined as a separate taxing entity by applicable state statutes. It provides fire protection services to certain unincorporated areas of the County. The costs of providing such services are provided from property taxes assessed to property owners in the District. For financial reporting, the financial activities of the Fire District are accounted for within a special purpose fund.

**Hamilton County Pool Board.** The Pool Board is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

**Syracuse Youth Activities Association.** The Association is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.



## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2015:

#### REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest funds – used to account for the accumulation of resources (tax levies, transfers from other funds, etc.) and payment of general long-term debt.

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing funds, tax collection accounts, etc).

### 3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

### 4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 4. Budgetary Information (Continued)

- b. Publication in a local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for agency funds and the following special purpose funds:

Capital Improvement	Clerk Technology
Special Machinery	Register of Deeds Technology
Special Road	Treasurer Technology
Sheriff's Funds	Health Bio-Terrorism
Special Attorney Trust Drug Money	Solid Waste Management
Diversion Fee	Micro Loan
Special Vehicle	Special Law Enforcement Trust
County Sales Tax	Series 2013-A No-Fund Warrants
EMT Trust	
Prosecuting Attorney Training	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration to the Director of Accounts and Reports, Kansas Department of Administration, and legal representatives of the County.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At year end, the Solid waste management fund, the No-fund warrants - non-taxable fund, and the No-fund warrants - taxable fund had unencumbered cash deficits of \$6,841, \$385, and \$410, respectively.

## B. COMPLIANCE WITH KANSAS STATUTES (CONTINUED)

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by the budget. At year end, the Fire district #1 fund's expenditures were in excess of budget by \$433.

## C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" of sixty days each begin December 10, and May 1. All deposits were legally secured at December 31, 2015.

At December 31, 2015, the County's carrying amount of deposits was \$9,048,358 and the bank balance was \$9,077,844. Of the bank balance, \$3,632,979 was covered by federal depository insurance, and \$2,722,432 was collateralized with securities held by the pledging financial institutions agents in the County's name, and \$2,722,433 was under a peak period agreement.

## D. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2015, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
General obligation bonds:					
General obligation, Series 2007					
Issued November 1, 2007					
In the amount of \$275,000					
At interest rate of 0%					
Maturing November 1, 2017	\$ 82,500	\$ -	\$ 27,500	\$ 55,000	\$ -
Hospital refunding, Series A 2009					
Issued December 30, 2009					
In the amount of \$725,000					
At interest rates of 1.00% to 3.20%					
Maturing September 1, 2016	<u>215,000</u>	<u>-</u>	<u>105,000</u>	<u>110,000</u>	<u>6,670</u>
Total general obligation bonds	<u>297,500</u>	<u>-</u>	<u>132,500</u>	<u>165,000</u>	<u>6,670</u>



## D. LONG-TERM DEBT (CONTINUED)

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
No-fund warrants:					
First National Bank – Series A Issued June 26, 2013 In the amount of \$745,000 At interest rate of 2.75% Maturing September 1, 2017	\$ 569,000	\$ -	\$ 184,550	\$ 384,450	\$ 15,648
Valley State Bank – Series A Issued June 26, 2013 In the amount of \$745,000 At interest rate of 2.75% Maturing September 1, 2017	569,000	-	184,550	384,450	15,648
First National Bank – Series B Issued June 26, 2013 In the amount of \$755,000 At interest rate of 4.0% Maturing September 1, 2017	581,200	-	186,200	395,000	23,248
Valley State Bank – Series B Issued June 26, 2013 In the amount of \$755,000 At interest rates of 4.0% Maturing September 1, 2017	<u>581,200</u>	<u>-</u>	<u>186,200</u>	<u>395,000</u>	<u>23,248</u>
Total no-fund warrants	<u>2,300,400</u>	<u>-</u>	<u>741,500</u>	<u>1,558,900</u>	<u>77,792</u>
Capital leases:					
644J Wheel Loader Issued September 7, 2011 In the amount of \$114,014 At interest rate of 3.537% Maturing February 15, 2016	46,939	-	23,055	23,884	1,687
Eight radios and control station Issued February 1, 2011 In the amount of \$15,764 At interest rate of 4.21% Maturing February 1, 2022	11,348	-	1,222	10,126	478
John Deere 7530 Tractor Issued September 14, 2010 In the amount of \$5,741 At interest rate of 4.75% Maturing September 14, 2015	1	-	1	-	-
Three John Deere 7230 Tractors Issued November 9, 2010 In the amount of \$55,122 At interest rate of 4.55% Maturing November 9, 2015	1	-	1	-	-
2007 Toro RM5510 Mower Issued February 8, 2012 In the amount of \$20,899 At interest rate of 3.75% Maturing February 15, 2016	8,718	-	4,259	4,459	320

## D. LONG-TERM DEBT (CONTINUED)

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases (continued):					
2005 JD 755C Track Loader Issued February 8, 2012 In the amount of \$70,000 At interest rate of 3.748% Maturing February 15, 2016	\$ 28,996	\$ -	\$ 14,267	\$ 14,729	\$ 1,069
2012 Ford Ambulance Issued July 3, 2012 In the amount of \$107,983 At interest rate of 4.254% Maturing July 2, 2015	20,171	-	20,171	-	824
John Deere 8800 Mower Issued February 6, 2013 In the amount of \$24,000 At interest rate of 3.980% Maturing February 6, 2016	12,232	-	5,997	6,235	487
Security camera system Issued April 9, 2013 In the amount of \$24,587 At interest rate of 3.50% Maturing April 9, 2016	12,504	-	6,144	6,360	438
Toro mower and sprayer Issued April 22, 2014 In the amount of \$20,325 At interest rate of 3.98% Maturing April 22, 2018	<u>16,260</u>	<u>-</u>	<u>3,817</u>	<u>12,443</u>	<u>660</u>
Total capital leases	<u>157,170</u>	<u>-</u>	<u>78,934</u>	<u>78,236</u>	<u>5,963</u>
Other:					
KDOT revolving loan dated December 4, 2007 In the amount of \$2,000,000 At interest rate of 3.6% Maturing in August 1, 2017	<u>569,612</u>	<u>-</u>	<u>184,004</u>	<u>385,608</u>	<u>20,506</u>
Total long-term debt	<u>\$3,324,682</u>	<u>\$ -</u>	<u>\$1,136,938</u>	<u>\$2,187,744</u>	<u>\$ 110,931</u>

Current maturities of general obligation bonds and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2016	\$ 137,500	\$ 3,520	\$ 141,020
2017	<u>27,500</u>	<u>-</u>	<u>27,500</u>
Total	<u>\$ 165,000</u>	<u>\$ 3,520</u>	<u>\$ 168,520</u>

#### D. LONG-TERM DEBT (CONTINUED)

Current maturities of no-fund warrants and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2016	\$ 766,500	\$ 52,745	\$ 819,245
2017	<u>792,400</u>	<u>26,825</u>	<u>819,225</u>
Total	<u>\$ 1,558,900</u>	<u>\$ 79,570</u>	<u>\$ 1,638,470</u>

Current maturities of capital leases and interest for the next five years and five year increments thereafter are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2016	\$ 60,930	\$ 2,953	\$ 63,883
2017	5,473	704	6,177
2018	5,691	486	6,177
2019	1,442	258	1,700
2020	1,502	198	1,700
2021-2022	<u>3,198</u>	<u>203</u>	<u>3,401</u>
Total	<u>\$ 78,236</u>	<u>\$ 4,802</u>	<u>\$ 83,038</u>

Current maturities of KDOT revolving loan, interest and fees through maturity are as follows:

	<u>Principal due</u>	<u>Interest and fees due</u>	<u>Total due</u>
2016	\$ 191,088	\$ 14,846	\$ 205,934
2017	<u>194,520</u>	<u>7,489</u>	<u>202,009</u>
Total	<u>\$ 385,608</u>	<u>\$ 22,335</u>	<u>\$ 407,943</u>

#### E. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory authority</u>	<u>Amount</u>
Operating transfers:			
County sales tax	General	K.S.A. 12-110d	\$ 33,000
General	Capital improvement	K.S.A. 19-120	333,500
Special vehicle	General	K.S.A. 8-145	24,523
Oil and gas depletion	General	K.S.A. 19-271	<u>40,000</u>
Total operating transfers			<u>\$ 431,023</u>



## E. INTERFUND TRANSFERS (CONTINUED)

<u>From</u>	<u>To</u>	<u>Regulatory authority</u>	<u>Amount</u>
Transfers to related municipal entities:			
General	Airport	K.S.A. 3-121	\$ 40,000
General	Hamilton County VIP	K.S.A. 12-1680	64,000
General	Extension council	K.S.A. 2-610	73,000
General	Hospital	K.S.A. 19-4606	773,604
General	Fair board	K.S.A. 2-129	74,100
General	Pool board	K.S.A. 19-2801	42,000
General	Syracuse youth activities	K.S.A. 19-3903	34,500
General	Tamarisk golf course	Commissioners	20,000
Library	Public library	K.S.A. 12-1220	171,912
Library employee benefits	Public library	K.S.A. 12-16,102	61,206
County sales tax	Hospital	Election	<u>175,000</u>
Total transfers to related municipal entities			<u>\$1,529,322</u>

## F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other post employment benefits.* As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Vacation leave* – The County's policies regarding vacations permit employees to accumulate a maximum of 240 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation up to a maximum of 240 hours.

*Sick leave* – All employees on permanent status earn sick leave at the rate of one calendar day per month with a maximum accumulation of 960 hours (Sheriff's Department and Road Department 1,140 hours). No allowance for unused sick leave is paid upon termination or resignation. The County has a sick leave bank whereby employees can transfer excess sick leave to a bank to be used by employees who are on extended sick leave and have exhausted their own sick leave accumulation. The sick leave bank is administered by the County Commissioners.

*Section 125 cafeteria plan/health insurance* – The County offers a Section 125 cafeteria plan for all employees electing to participate. It can be used for health insurance premiums, unreimbursed medical and dependent care expense. The plan is administered by an independent insurance company.

*Section 457 deferred compensation plan* – The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan.

## G. DEFINED BENEFIT PENSION PLAN

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after July 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$168,369 for the year ended December 31, 2015.

*Net Pension Liability.* At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,199,190. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## H. OPERATING LEASES

The County had the following operating leases as of December 31, 2015. These leases represent future commitments of annual lease expenses. At the end of the lease term, the County expects to return the equipment to the lessor.

In August of 2008, the County entered into a seven-year operating lease agreement for two motor graders. The annual cost of the lease was \$33,639. This operating lease ended in 2015.

In March of 2009, the County entered into a seven-year operating lease agreement for a motor grader. The annual cost of the lease was \$25,795. This operating lease ended in 2015.

In August of 2010, the County entered into a seven-year operating lease agreement for three motor graders. The annual cost of the lease is \$55,094.

## H. OPERATING LEASES (CONTINUED)

In December of 2011, the County entered into a seven year operating lease agreement for a motor grader. The annual cost of the lease is \$12,616.

In October 2013, the County entered into a seven year operating lease agreement for a wheel loader. The annual cost of the lease is \$18,878.

In June 2015, the County entered into a seven year operating lease agreement for a motor grader. The annual cost of the lease is \$27,462.

The following is a yearly schedule of future minimum rental payments for the operating leases:

2016	\$ 114,050
2017	114,050
2018	58,956
2019	46,340
2020	27,462
2021-2022	<u>54,925</u>
	<u>\$ 415,783</u>

## I. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The estimated landfill closure and post-closure care liability is \$706,442 at December 31, 2015. This represents the cumulative amount reported to date based on estimated capacity of the area currently open. The County will recognize the remaining estimated liability for closure and post closure care as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2015. Actual cost may differ due to inflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax receipts. The County expects the current cell to operate for approximately eight years.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components; financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied three of the four requirements, but did not satisfy the financial requirement for the debt service ratio.

## J. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.



#### K. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$750,000 each and aggregate excess reinsurance provides aggregate coverage up to \$1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file which is \$42,241,824, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up to \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

#### L. CAPITAL LEASE WITH HAMILTON COUNTY HOSPITAL

In June 2014 the County along with Hamilton County Hospital entered into a lease with Valley State Bank for the purchase of a modular MR building for the hospitals' MRI machine. The total purchase price was \$243,320 with 40 quarterly payments of \$6,083 at 4.05% interest. The Hospital will make all payments, which begin on September 30, 2014 and end on June 30, 2024. If the hospital does not make the payments, the County will be responsible.

#### M. CONTINGENCIES

The County receives Federal and State Grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would be insignificant.

#### N. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 10, 2016, the date on which the financial statement was available to be used. Management's evaluation concluded that the following subsequent event be disclosed in the financial statement:

In May 2016, the County approved issuing no-fund warrants in the amount of \$2,400,000 to finance insufficiencies in the operations and maintenance of the Hamilton County Hospital.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**HAMILTON COUNTY, KANSAS****SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 5,259,039	\$ 143,798	\$ 5,402,837	\$ 5,192,775	\$ 210,062
Special purpose funds:					
Alcohol revenue	3,900	-	3,900	3,000	900
Library	171,912	-	171,912	171,912	-
Fire district #1	50,000	-	50,000	50,433	(433)
Library employee benefits	61,206	-	61,206	61,206	-
Enhancement 911	97,000	-	97,000	19,882	77,118
Bond and interest funds:					
Bond and interest	131,670	-	131,670	111,670	20,000
No-fund warrants:					
Non-taxable	400,395	-	400,395	400,395	-
Taxable	418,896	-	418,896	418,896	-
Total	<u>\$ 6,594,018</u>	<u>\$ 143,798</u>	<u>\$ 6,737,816</u>	<u>\$ 6,430,169</u>	<u>\$ 307,647</u>

See Independent Auditor's Report.

# HAMILTON COUNTY, KANSAS

## GENERAL FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 4,397,716	\$ 4,360,212	\$ 4,291,033	\$ 69,179
Shared revenue	236,760	370,754	217,489	153,265
Licenses, permits and fees	65,466	48,388	40,000	8,388
Charges for services:				
Health	23,493	26,948	18,500	8,448
Ambulance	44,488	51,843	20,000	31,843
Prisoner care	-	250	-	250
Landfill	35,245	32,090	20,000	12,090
Interest	31,114	21,376	15,000	6,376
Other	10,550	19,219	-	19,219
Operating transfers in	23,716	97,523	93,000	4,523
Total receipts	4,868,548	5,028,603	\$ 4,715,022	\$ 313,581
Expenditures:				
General government:				
County Commissioners:				
Personal services	62,852	64,697	\$ 64,455	\$ (242)
Commodities	137	-	300	300
Contractual services	6,044	3,309	4,825	1,516
Subtotal	69,033	68,006	69,580	1,574
County Clerk:				
Personal services	65,167	67,459	68,702	1,243
Commodities	1,548	738	2,500	1,762
Contractual services	4,222	2,421	3,950	1,529
Capital outlay	-	-	200	200
Reimbursed expenditures	(14)	-	-	-
Subtotal	70,923	70,618	75,352	4,734
County Treasurer:				
Personal services	70,771	73,307	69,204	(4,103)
Commodities	4,032	3,876	4,000	124
Contractual services	2,059	3,592	3,000	(592)
Reimbursed expenditures	(846)	(442)	-	442
Subtotal	76,016	80,333	76,204	(4,129)

**HAMILTON COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
County Attorney:				
Personal services	\$ 88,870	\$ 91,480	\$ 91,134	\$ (346)
Commodities	1,718	358	1,200	842
Contractual services	16,598	15,503	15,000	(503)
Capital outlay	180	-	200	200
Subtotal	107,366	107,341	107,534	193
Register of Deeds:				
Personal services	70,608	72,583	71,428	(1,155)
Commodities	1,194	316	1,500	1,184
Contractual services	4,320	2,386	5,405	3,019
Capital outlay	-	160	-	(160)
Subtotal	76,122	75,445	78,333	2,888
Court Services:				
Personnel services	-	172	-	(172)
Court indigent	29,721	17,387	35,000	17,613
Commodities	2,150	1,740	3,200	1,460
Contractual services	15,797	17,018	20,800	3,782
Capital outlay	6,716	2,327	1,000	(1,327)
Subtotal	54,384	38,644	60,000	21,356
Courthouse general:				
Personal services	25,575	27,874	27,600	(274)
Commodities	15,467	16,898	19,000	2,102
Contractual services	323,009	304,251	296,000	(8,251)
Capital outlay	291	102	157,400	157,298
Subtotal	364,342	349,125	500,000	150,875
Direct election expense:				
Personal services	1,894	1,724	1,795	71
Commodities	593	705	700	(5)
Contractual services	18,079	8,092	5,005	(3,087)
Capital outlay	-	-	1,000	1,000
Subtotal	20,566	10,521	8,500	(2,021)

# HAMILTON COUNTY, KANSAS

## GENERAL FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Appraiser cost:				
Personal services	\$ 51,435	\$ 47,393	\$ 52,577	\$ 5,184
Commodities	1,649	1,310	2,000	690
Contractual services	91,822	70,451	82,983	12,532
Capital outlay	450	-	-	-
Reimbursed expenditures	(2,178)	(505)	-	505
Subtotal	143,178	118,649	137,560	18,911
Zoning:				
Commodities	-	-	500	500
Contractual services	-	478	500	22
Reimbursed expenditures	(75)	(125)	-	125
Subtotal	(75)	353	1,000	647
Employee benefits:				
Social security	127,246	136,737	126,500	(10,237)
Unemployment	1,306	6,764	3,000	(3,764)
KPERS	140,271	158,980	135,000	(23,980)
Health insurance	603,173	625,879	660,000	34,121
Life insurance	3,467	3,120	3,500	380
Subtotal	875,463	931,480	928,000	(3,480)
Conservation District	20,000	20,000	20,000	-
Reimbursed expenditures	(124,645)	(113,027)	-	113,027
Total general government	1,752,673	1,757,488	2,062,063	304,575



# HAMILTON COUNTY, KANSAS

## GENERAL FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Public safety:				
Sheriff:				
Personal services	\$ 459,596	\$ 449,843	\$ 492,480	\$ 42,637
Commodities	45,394	38,052	44,000	5,948
Contractual services	86,477	121,742	75,000	(46,742)
Capital outlay	47,337	29,358	21,600	(7,758)
Law enforcement contract	(121,485)	(125,251)	(125,080)	171
Reimbursed expenditures	309	(289)	-	289
Subtotal	517,628	513,455	508,000	(5,455)
Emergency management:				
Personal services	16,193	16,669	16,123	(546)
Commodities	760	1,398	500	(898)
Contractual services	1,152	599	1,377	778
Capital outlay	-	125	-	(125)
Subtotal	18,105	18,791	18,000	(791)
Juvenile detention center	11,824	6,444	4,000	(2,444)
Total public safety	547,557	538,690	530,000	(8,690)
Highways and streets:				
Road and bridge:				
Personal services	336,635	385,960	342,600	(43,360)
Commodities	313,566	219,447	335,500	116,053
Contractual services	119,092	126,818	122,000	(4,818)
Capital outlay	95,308	191,104	149,900	(41,204)
Reimbursed expenditures	(60,668)	(5,231)	-	5,231
Subtotal	803,933	918,098	950,000	31,902
Noxious weed:				
Personal services	27,017	12,919	15,920	3,001
Commodities	130,042	31,041	69,000	37,959
Contractual services	5,682	6,185	10,000	3,815
Transfer	-	-	7,910	7,910
Reimbursed expenditures	(67,089)	(39,972)	(50,000)	(10,028)
Subtotal	95,652	10,173	52,830	42,657

**HAMILTON COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Wildlife control:				
Personal services	\$ 22,675	\$ 16,298	\$ 16,600	\$ 302
Commodities	35,293	9,409	120,000	110,591
Contractual services	5,397	5,449	8,000	2,551
Reimbursed expenditures	(43,761)	(19,372)	(124,600)	(105,228)
Subtotal	19,604	11,784	20,000	8,216
Total highways and streets	919,189	940,055	1,022,830	82,775
Sanitation:				
Landfill:				
Personal services	29,742	35,209	36,770	1,561
Commodities	6,069	14,229	11,000	(3,229)
Contractual services	40,780	25,049	22,000	(3,049)
Capital outlay	26,176	26,401	-	(26,401)
Transfers	6,344	-	-	-
Waste tire management	(607)	(4,568)	-	4,568
Total sanitation	108,504	96,320	69,770	(26,550)
Health and welfare:				
Health department:				
Personal services	78,277	77,532	79,150	1,618
Commodities	6,282	6,758	4,840	(1,918)
Contractual services	9,679	9,110	1,050	(8,060)
Capital outlay	128	-	-	-
Subtotal	94,366	93,400	85,040	(8,360)
Ambulance:				
Personal services	72,310	86,940	85,958	(982)
Commodities	7,565	6,959	6,550	(409)
Contractual services	22,401	26,849	16,816	(10,033)
Capital outlay	1,313	100	1,250	1,150
Subtotal	103,589	120,848	110,574	(10,274)
Mental health	18,000	18,000	18,000	-
Mental retardation	25,700	25,700	25,700	-
Total health and welfare	241,655	257,948	239,314	(18,634)

# HAMILTON COUNTY, KANSAS

## GENERAL FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance favorable (unfavorable)
	2014	Actual	Budget	
Economic development:				
Personal services	\$ 40,900	\$ 35,159	\$ 41,943	\$ 6,784
Commodities	2,064	2,331	2,285	(46)
Contractual services	8,666	6,228	6,630	402
Capital outlay	-	325	2,500	2,175
Reimbursed expenditures	(18,768)	(19,460)	(19,000)	460
Total economic development	32,862	24,583	34,358	9,775
Culture and recreation:				
Fair and activities:				
Transfer to related municipal entity	74,100	74,100	74,100	-
Personal services	33,773	38,413	-	(38,413)
Reimbursed expenditures	(33,409)	(37,450)	-	37,450
Subtotal	74,464	75,063	74,100	(963)
Historical society	23,951	34,081	34,000	(81)
Youth services:				
Transfer to related municipal entity	34,500	34,500	34,500	-
Personal services	14,634	13,767	-	(13,767)
Reimbursed expenditures	(14,584)	(13,219)	-	13,219
Subtotal	34,550	35,048	34,500	(548)
Golf course:				
Transfer to related municipal entity	34,000	20,000	105,000	85,000
Personal services	66,952	71,355	-	(71,355)
Commodities	333	-	-	-
Capital outlay	15,527	15,540	-	(15,540)
Subtotal	116,812	106,895	105,000	(1,895)
Pool board:				
Transfer to related municipal entity	40,000	42,000	42,000	-
Personal services	26,907	39,791	-	(39,791)
Reimbursed expenditures	(26,907)	(39,791)	-	39,791
Subtotal	40,000	42,000	42,000	-
Total culture and recreation	289,777	293,087	289,600	(3,487)

# HAMILTON COUNTY, KANSAS

## GENERAL FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Operating transfers:				
Capital improvement	\$ 354,874	\$ 333,500	\$ 60,000	\$ (273,500)
GO hospital bond	89,124	-	-	-
Total operating transfers	443,998	333,500	60,000	(273,500)
Related municipal entity transfers:				
Hospital	717,039	773,604	773,604	-
Hamilton County VIP	59,000	64,000	64,000	-
Extension Council	75,000	73,000	73,000	-
Airport	40,000	40,000	40,000	-
Total related municipal entity transfers	891,039	950,604	950,604	-
CASA Appropriation	500	500	500	-
Total expenditures	5,227,754	5,192,775	\$ 5,259,039	\$ 66,264
Receipts over (under) expenditures	(359,206)	(164,172)		
Unencumbered cash, beginning of year	1,067,395	708,189	\$ 544,017	\$ 164,172
Unencumbered cash, end of year	\$ 708,189	\$ 544,017		

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****ALCOHOL REVENUE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
State of Kansas	\$ 2,915	\$ 3,088	<u>\$ 1,807</u>	<u>\$ 1,281</u>
Expenditures:				
Health and welfare:				
County appropriations	<u>3,000</u>	<u>3,000</u>	<u>\$ 3,900</u>	<u>\$ 900</u>
Receipts over (under) expenditures	(85)	88		
Unencumbered cash, beginning of year	<u>2,811</u>	<u>2,726</u>	<u>\$ 2,106</u>	<u>\$ 620</u>
Unencumbered cash, end of year	<u>\$ 2,726</u>	<u>\$ 2,814</u>	<u>\$ 13</u>	<u>\$ 2,801</u>

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****LIBRARY FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 111,614	\$ 162,460	<u>\$ 160,475</u>	<u>\$ 1,985</u>
Expenditures:				
Transfer to related municipal entity	<u>112,000</u>	<u>171,912</u>	<u>\$ 171,912</u>	<u>\$ -</u>
Receipts over (under) expenditures	(386)	(9,452)		
Unencumbered cash, beginning of year	<u>15,362</u>	<u>14,976</u>	<u>\$ 11,437</u>	<u>\$ 3,539</u>
Unencumbered cash, end of year	<u>\$ 14,976</u>	<u>\$ 5,524</u>		

See Independent Auditor's Report.



**HAMILTON COUNTY, KANSAS****LIBRARY EMPLOYEE BENEFITS FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 41,886	\$ 58,667	<u>\$ 57,919</u>	<u>\$ 748</u>
Expenditures:				
Transfer to related municipal entity	<u>41,531</u>	<u>61,206</u>	<u>\$ 61,206</u>	<u>\$ -</u>
Receipts over (under) expenditures	355	(2,539)		
Unencumbered cash, beginning of year	<u>4,283</u>	<u>4,638</u>	<u>\$ 3,287</u>	<u>\$ 1,351</u>
Unencumbered cash, end of year	<u>\$ 4,638</u>	<u>\$ 2,099</u>		

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****ENHANCEMENT 911 FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, permits and fees	\$ 51,155	\$ 49,347	\$ 42,000	\$ 7,347
Expenditures:				
Contractual services	29,998	19,882	\$ 97,000	\$ 77,118
Capital outlay	64	-	-	-
Total expenditures	30,062	19,882	\$ 97,000	\$ 77,118
Receipts over (under) expenditures	21,093	29,465		
Unencumbered cash, beginning of year	58,149	79,242	\$ 55,149	\$ 24,093
Unencumbered cash, end of year	\$ 79,242	\$ 108,707	\$ 149	\$ 108,558

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****FIRE DISTRICT #1 FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 50,589	\$ 34,803	\$ 34,047	\$ 756
Expenditures:				
Public safety:				
Personal services	14,134	13,576	\$ 17,000	\$ 3,424
Commodities	8,238	13,234	14,000	766
Contractual	12,896	18,384	15,000	(3,384)
Capital outlay	8,213	5,777	4,000	(1,777)
Reimbursed expenditures	(640)	(538)	-	538
Total expenditures	42,841	50,433	\$ 50,000	\$ (433)
Receipts over (under) expenditures	7,748	(15,630)		
Unencumbered cash, beginning of year	16,778	24,526	\$ 15,953	\$ 8,573
Unencumbered cash, end of year	\$ 24,526	\$ 8,896		

See Independent Auditor's Report.

# HAMILTON COUNTY, KANSAS

## NON-BUDGETED SPECIAL PURPOSE FUNDS

### SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2015

	Capital improvement	Special machinery	Special road	Sheriff's funds
Receipts:				
State and federal aid	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	14,363
Interest	-	-	-	-
Charges for services	-	-	-	-
Loan collections	-	-	-	-
Miscellaneous	-	-	-	-
Donations	-	-	-	-
Transfers in	333,500	-	-	-
Total receipts	333,500	-	-	14,363
Expenditures:				
Commodities	-	-	33,275	11,402
Contractual services	-	-	-	218
Capital outlay	357,915	-	10,965	-
New loans	-	-	-	-
Hospital operations	-	-	-	-
Transfers out	-	-	-	-
Total expenditures	357,915	-	44,240	11,620
Receipts over (under) expenditures	(24,415)	-	(44,240)	2,743
Unencumbered cash (deficit), beginning of year	1,818,342	374	258,692	5,002
Unencumbered cash (deficit), end of year	\$ 1,793,927	\$ 374	\$ 214,452	\$ 7,745

Special attorney trust drug money	Diversion fee	Special vehicle	County sales tax	EMT trust
\$ -	\$ -	\$ -	\$ 185,552	\$ -
-	5,202	26,983	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	500	-	-	1,055
-	-	-	-	-
-	5,702	26,983	185,552	1,055
-	200	2,375	-	159
-	8,486	85	27,500	-
-	-	-	21,066	399
-	-	-	-	-
-	-	-	-	-
-	-	24,523	208,000	-
-	8,686	26,983	256,566	558
-	(2,984)	-	(71,014)	497
794	26,796	-	151,133	332
<u>\$ 794</u>	<u>\$ 23,812</u>	<u>\$ -</u>	<u>\$ 80,119</u>	<u>\$ 829</u>

# HAMILTON COUNTY, KANSAS

## NON-BUDGETED SPECIAL PURPOSE FUNDS

### SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2015

	<u>Prosecuting attorney training</u>	<u>Clerk technology</u>	<u>Register of deeds technology</u>	<u>Treasurer technology</u>	<u>Health bio-terrorism</u>
Receipts:					
State and federal aid	\$ -	\$ -	\$ -	\$ -	\$ 7,928
Licenses, permits and fees	359	1,355	4,186	1,355	-
Interest	-	-	-	-	-
Charges for services	-	-	-	-	-
Loan collections	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Donations	-	-	-	-	-
Transfers in	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>359</u>	<u>1,355</u>	<u>4,186</u>	<u>1,355</u>	<u>7,928</u>
Expenditures:					
Commodities	-	-	80	-	477
Contractual services	214	-	-	-	9,115
Capital outlay	-	-	12,317	-	-
New loans	-	-	-	-	-
Hospital operations	-	-	-	-	-
Transfers out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>214</u>	<u>-</u>	<u>12,397</u>	<u>-</u>	<u>9,592</u>
Receipts over (under) expenditures	145	1,355	(8,211)	1,355	(1,664)
Unencumbered cash (deficit), beginning of year	<u>1,061</u>	<u>-</u>	<u>27,164</u>	<u>-</u>	<u>31,721</u>
Unencumbered cash (deficit), end of year	<u>\$ 1,206</u>	<u>\$ 1,355</u>	<u>\$ 18,953</u>	<u>\$ 1,355</u>	<u>\$ 30,057</u>

See Independent Auditor's Report.



<u>Solid waste management</u>	<u>Micro loan</u>	<u>Special law enforcement trust</u>	<u>Series 2013-A no-fund warrants</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 193,480
-	-	-	-	53,803
51	-	-	-	51
90,396	-	-	-	90,396
-	12,535	-	-	12,535
7,563	-	-	-	7,563
-	-	-	-	1,555
-	-	-	-	333,500
<u>98,010</u>	<u>12,535</u>	<u>-</u>	<u>-</u>	<u>692,883</u>
-	-	146	-	48,114
98,650	-	-	-	144,268
-	-	-	-	402,662
-	1,324	-	-	1,324
-	-	-	725,161	725,161
-	-	-	-	232,523
<u>98,650</u>	<u>1,324</u>	<u>146</u>	<u>725,161</u>	<u>1,554,052</u>
(640)	11,211	(146)	(725,161)	(861,169)
<u>(6,201)</u>	<u>71,239</u>	<u>2,253</u>	<u>725,161</u>	<u>3,113,863</u>
<u>\$ (6,841)</u>	<u>\$ 82,450</u>	<u>\$ 2,107</u>	<u>\$ -</u>	<u>\$ 2,252,694</u>

**HAMILTON COUNTY, KANSAS****BOND AND INTEREST FUND****SCHEUDLE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 113,845	\$ 103,422	\$ 101,500	\$ 1,922
Expenditures:				
Debt service:				
Principal	105,000	105,000	\$ 105,000	\$ -
Interest	9,505	6,670	6,670	-
Cash basis reserve	-	-	20,000	20,000
Total expenditures	114,505	111,670	\$ 131,670	\$ 20,000
Receipts over (under) expenditures	(660)	(8,248)		
Unencumbered cash, beginning of year	34,939	34,279	\$ 30,170	\$ 4,109
Unencumbered cash, end of year	\$ 34,279	\$ 26,031		

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****NO-FUND WARRANTS - NON-TAXABLE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 410,047	\$ 390,337	\$ 392,712	\$ (2,375)
Expenditures:				
Debt service:				
Principal	352,000	369,100	\$ 369,100	\$ -
Interest	48,374	31,295	31,295	-
Total expenditures	400,374	400,395	\$ 400,395	\$ -
Receipts over (under) expenditures	9,673	(10,058)		
Unencumbered cash, beginning of year	-	9,673	\$ 7,683	\$ 1,990
Unencumbered cash, end of year	\$ 9,673	\$ (385)		

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****NO-FUND WARRANTS - TAXABLE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 429,026	\$ 408,366	\$ 410,848	\$ (2,482)
Expenditures:				
Debt service:				
Principal	347,600	372,400	\$ 372,400	\$ -
Interest	71,306	46,496	46,496	-
Total expenditures	418,906	418,896	\$ 418,896	\$ -
Receipts over (under) expenditures	10,120	(10,530)		
Unencumbered cash, beginning of year	-	10,120	\$ 8,048	\$ 2,072
Unencumbered cash, end of year	\$ 10,120	\$ (410)		

See Independent Auditor's Report.

## HAMILTON COUNTY, KANSAS

## AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2015

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County clerk	\$ -	\$ 3,639	\$ 3,639	\$ -
Register of deeds	2,302	52,179	51,936	2,545
District court	56,218	187,929	214,614	29,533
Sheriff	8,385	58,341	57,258	9,468
County treasurer	5,910,581	8,451,938	8,799,872	5,562,647
Local taxing districts	6,263	3,215,466	3,220,529	1,200
Delinquent dumpsters	-	6,952	6,952	-
Motor vehicle fees	-	269,190	269,190	-
Hospital sales tax collections	16,036	185,551	184,488	17,099
Sales tax collections	8,247	147,432	145,828	9,851
Fish and game licenses	-	3,491	3,491	-
Park permits	-	435	435	-
Heritage trust	133	2,030	1,654	509
Delinquent personal court costs	144	1,109	1,253	-
Payroll clearing funds	39,301	476,209	475,760	39,750
Aflac 125 plan	14,551	36,661	35,421	15,791
Domestic violence	100	-	100	-
Law library	17,259	2,268	1,725	17,802
Oil & gas depletion	277,820	52,097	40,000	289,917
Total agency funds	<u>\$ 6,357,340</u>	<u>\$ 13,152,917</u>	<u>\$ 13,514,145</u>	<u>\$ 5,996,112</u>

See Independent Auditor's Report.